



# Punjab Government Gazette

## EXTRAORDINARY

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION BRANCH-II)**

**NOTIFICATION**

The 15th October, 2018

**No. S.O.148/P.A.5/2017/S.11/Amd./2018.-** In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, is pleased to insert the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.*

This notification shall be deemed to have come into force on and with effect from the 20th September, 2018.

**M.P. SINGH,**

Additional Chief Secretary-cum-  
Financial Commissioner (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

**PART IV**

**HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

**CORRECTION SLIP**

The 16th October, 2018

**No. 175 Rules/IL.D4.-** 1. Rule 2(a) of Chapter 1, Part A- (a) of the Rules and Orders of Punjab and Haryana High Court, Volume-V is amended as under:-

"2. (a) Every pleading(s) including application(s), annexure(s) etc. in the High Court shall be in English language duly typed on both side of superior quality legal size paper of 80 GSM and above. The font shall be Thorndale or Times New Roman in size 14 with double space. Margins on the top and bottom of the page shall be 1.25 inches and 0.75 inch, respectively. The left side and right side margins shall be 1.25 inches. The numbering shall be on the top middle of each page and will run through both sides of the page.

Every pleading(s) including application(s), annexure(s) etc. shall have the heading "In the High Court of Punjab and Haryana at Chandigarh". The same shall be duly signed by the petitioner, appellant or applicant etc. or by an Advocate entitled as of right to practice in the High Court on his/her behalf, as the case may be. The original typed copy shall be filed with such number of copies, as required. Only legible memorandum of appeal or petition or application etc. or copy thereof shall be entertained.

However, legible photo copies of annexures to Writ petitions or other cases may be filed if these are in conformity with the specifications, as above, and are duly attested to be true copy by the Advocate.

Provided that memorandum of appeal, petition, application, affidavit, annexures to writ petitions and other documents, written on a plain paper, sent by a prisoner or a detenue, through the officer incharge of the prison, shall be entertained and the Registry shall place before the Court typed copy of the same in accordance with the specifications as above.

**Note:-** In order to avoid immediate inconvenience to the stakeholders, the Registry shall accept the filing as per existing unamended rule for two months from the date of coming into force of this amendment or for such period thereafter as may be extended by Hon'ble the Chief Justice.

**2.** Rule 2(aa) of Chapter 1, Part-A- (a) of the Rules and Orders of Punjab and Haryana High Court, Volume-V is amended as under:-

**2. (aa)** The judgments/orders of more than one page shall be duly typed on both side of legal size paper of 80 GSM. The font shall be Thorndale or Times New Roman in size '14' with double space. Margins on the top and bottom of the page shall be 1.25 inches and 0.75 inch, respectively. The left side and right side margins shall be 1.25 inches. The numbering shall be on the top middle of each page and will run through both sides of the page.

**Note:-** In order to avoid immediate inconvenience, the judgments/orders shall be typed as per existing unamended rule for two months from the date of coming into force of this amendment or for such period thereafter as may be extended by Hon'ble the Chief Justice."

BY ORDER OF HON'BLE THE CHIEF JUSTICE AND JUDGES

**(B.B.S. TEJI)**

Registrar (Rules)  
for Registrar General.